

24. (Twice Amended) A method for producing [a] the coated carbon material
[characterized in that] of claim 1 comprising calcining the coated carbon material
[produced according to claim 1 is calcined] for carbonization at a heating rate of up to
10°C/hr.

25. (Twice Amended) A method for producing [a] the coated carbon material
[characterized in that] of claim 1 comprising calcining the coated carbon material
[produced according to claim 1 is calcined] for carbonization in vacuo.

26. (Twice Amended) A method for producing [a] the coated carbon material
[characterized in that] of claim 1 comprising calcining the coated carbon material
[produced according to claim 1 is calcined] for graphitization.

27. (Twice Amended) A method for producing [a] the coated carbon material
[according to] of claim 23, wherein a surface of the coated carbon material is pretreated
for oxidation before calcination of the coated carbon material.

Please cancel claims 28-37 without prejudice.

Please add new claim 40 as follows:

40. The carbon material according to claim 1 having a covering ratio defined as
a weight ratio of coat-forming carbon material/(core carbon material + coat-forming
carbon material) of $0 < c \leq 0.3$.